IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 8064 of 1990

For Approval and Signature:

HON'BLE MR.JUSTICE B.J.SHETHNA
and
HON'BLE MR.JUSTICE SHARAD D.DAVE

==========

1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the concerned Magistrate/Magistrates,Judge/Judges,Tribunal/Tribunals? : NO

ASHOK R TRIVEDI

Versus

INCOME TAX OFFICER

Appearance: 1. Special Civil Application No. 8064 of 1990
MR SACHIN VASAVADA for Petitioner No. 1
MR RP BHATT for Respondent No. 1-2
MR MANISH R BHATT for Respondent No. 1

CORAM : HON'BLE MR.JUSTICE B.J.SHETHNA
and
HON'BLE MR.JUSTICE SHARAD D.DAVE

Date of decision: 22/09/2004

ORAL JUDGEMENT

(Per : HON'BLE MR.JUSTICE B.J.SHETHNA)

The petitioner is a doctor. He has filed this petition under Article 226 of the Constitution before this court in 1990 and challenged mainly the order dated 27.3.1990 (Annexure-D) passed by the Commissioner, Income Tax, Gujarat-III, Ahmedabad.

It appears from the order sheet of this petition that for the first time this petition was placed before the Hon'ble First Court on 7.12.1990 where the notice was made returnable on 15.1.1991 and thereafter another Division Bench of this court made rule returnable on 22.1.1991. However, due to some or the other reasons this petition could not be heard and finally disposed of till today. Be that as it may.

From para 4 of the petition, it appears that the petitioner is required to pay interest amount in all Rs.10,873/- u/S.215 for the assessment years 1980-81, 1981-82 and 1982-83 and interest amount in all Rs.2,915/= u/S.217 for the assessment years 1983-84 and 1984-85. The total amount comes to Rs.13,788/=.

Under the circumstances, when the discretionary order is passed by the authority involving negligible amount of hardly Rs.13,788/=, then without going into any contentions raised by the learned counsel for the petitioner, this petition is required to be dismissed and accordingly it is dismissed. Rule is discharged. However, no order as to costs.

(B.J.Shethna, J.)

(Sharad D. Dave, J.)

*Pvv